

GEORGIA STATE BOARD OF ACCOUNTANCY

Board Meeting: September 26, 2007

A meeting of the Georgia State Board of Accountancy was held on Wednesday, September 26, 2007, at the Office of the Division Director, Professional Licensing Boards Division, 237 Coliseum Drive, Macon, Georgia .

The following Board members were present:

J. Sam Johnson, CPA and Chairman
T. Farrell Nichols, CPA and Vice Chairman
C. Ben Hill, CPA
E. J. Maddocks, CPA
Michael W. Skinner, CPA

Others present:

Gwyn H. Ridley, Executive Director
Sherry Harrison, Applications Specialist
Jennifer Baden, Applications Specialist
Marie S. Urquhart, Board Secretary
Janet Wray, Board Attorney – via videoconference
Sonya Williams, Staff Attorney, Legal Services
Jacqueline Turner, Chief Investigator, Investigations Unit
Harold A. Stamey, Georgia Association of Accountants and Tax Professionals (GAATP)
Jaz Yoo

Chairman Johnson established a quorum was present at 9:42 a.m. and called the meeting to order.

Mr. Maddocks made a motion to **approve** the minutes of the August 29, 2007 Board meeting with revisions. Mr. Skinner seconded the motion. The motion carried unanimously.

Mr. Skinner made a motion to enter into **Executive Session** in accordance with O.C.G.A.43-1-2(k) and 43-1-19(h) to deliberate on applications and investigative matters and to receive an investigative report. Mr. Maddocks seconded the motion. Voting in favor of the motion were those members present who included Board Members Hill, Johnson, Maddocks, Nichols, and Skinner. The Board concluded **Executive Session** in order to vote on these matters and to continue with the public session.

Applications:

Mr. Skinner made a motion to **approve** the following licensure applications that met certification requirements. Mr. Maddocks seconded the motion. The motion carried unanimously.

CPA Certificates:

Name	Licensing Method	License No.
Brent C. Allsup	Examination	CPA026247
Dwain Steven Begitschke	Examination	CPA026248

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William Bennett Bemby	Examination	CPA026249
Melissa R. Biggs	Examination	CPA026250
Hillary Collier Christy	Examination	CPA026251
Brian Powell Cooper	Examination	CPA026252
Anthony Eugene DeGance	Examination	CPA026253
Alan Warran Duncan	Examination	CPA026254
Jude Matthew Elengical	Examination	CPA026255
Mary Kate Everett	Examination	CPA026256
Laurie Susanne Freeman	Examination	CPA026257
John Bradford Graham, Jr.	Examination	CPA026258
Mark David Green	Examination	CPA026259
Zachary Logan Hamilton	Examination	CPA026260
Andrew Steven Howlett	Examination	CPA026261
Matthew Aaron Katzmark	Examination	CPA026262
Clayton T. Knox	Examination	CPA026263
Emily May Lanier	Examination	CPA026264
Hugh Ellis McCutcheon	Examination	CPA026265
Melissa Ann McGill	Examination	CPA026266
Philip Peter Monti	Examination	CPA026267
Rachel Marie Morris	Examination	CPA026268
Kristi Michelle Mullis	Examination	CPA026269
James Nokos	Reciprocity	CPA026270
Brett Dennis Norman	Examination	CPA026271
Keri T. Patterson	Examination	CPA026272
Jeanette Erickson Sellers	Examination	CPA026273
Amy Norton Rentenbach	Examination	CPA026274
Colby Shi Smith	Examination	CPA026275
Matthew Alexander Stuart	Examination	CPA026276
Adam Michael Tretinik	Examination	CPA026277
John Richard Trotter	Examination	CPA026278
Austin Keith York	Examination	CPA026279
Ashley Lynn Young	Examination	CPA026280
Dorothy Michelle Welch	Examination	CPA026281
Heather Miller Wilson	Examination	CPA026282
Karen Lynn Wit	Examination	CPA026283
Raymond Todd Barrett	Reciprocity	CPA026284
Vilmarie Betancourt-Salinas	Reciprocity	CPA026285
Jennifer Steele Burris	Reciprocity	CPA026286
Peter James Corrigan	Reciprocity	CPA026287
Null and Void	Reciprocity	CPA026288
Abby Loraine Gilliam	Reciprocity	CPA026289
Michael J. Gillmore	Reciprocity	CPA026290
Michael Harold Gottschalk	Reciprocity	CPA026291
Joseph Alan Guillory	Reciprocity	CPA026292
David Joranko	Reciprocity	CPA026293

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Lisa L. Koebrich	Reciprocity	CPA026294
David Kent McCartney	Reciprocity	CPA026295
Susan A. McPherson	Reciprocity	CPA026296
Aaron P. Miller	Reciprocity	CPA026297
Stephen Price Rowe	Reciprocity	CPA026298
Edna J. Zimmerman	Reciprocity	CPA026299
Jane Vidal Ebegbodi	Reciprocity	CPA026300
Julia M. Bobe	Examination	CPA026301

The following applicants appeared before the Board and provided additional information regarding their application and to appeal the Board's disapproval of their application:

Dorothy M. Welch: After considering additional information provided by the applicant, Mr. Maddocks made a motion to **approve** the application for licensure. Mr. Skinner seconded the motion. The motion carried unanimously.

Keri T. Patterson: After considering additional information provided by the applicant, Mr. Maddocks made a motion to **approve** the application for licensure. Mr. Skinner seconded the motion. The motion carried unanimously.

The following applicant provided a written appeal and additional information regarding her application and to appeal the Board's disapproval of her application:

Ashley Lynn Young: After considering additional information provided by the applicant, Mr. Maddocks made a motion to **approve** the application for licensure. Mr. Skinner seconded the motion. The motion carried unanimously.

Correspondence, Information Items, Inquiries, and Requests:

Kamilah Chester: After reviewing information received concerning a request for a waiver of one (1) semester hour to take the CPA Examination, Mr. Maddocks made a motion to **disapprove** the request. Mr. Nichols seconded the motion. The motion carried unanimously.

Daniel Achempong: After reviewing information received concerning a request for an extension of conditional credit for the REG section of the CPA Examination, Mr. Maddocks made a motion to **approve** the request. Mr. Nichols seconded the motion. The motion carried unanimously.

J. Donnie Houston: The Board reviewed information received concerning a request for an extension to complete peer review requirements and determined no action was necessary at this time.

Firm - Application:

Crowe Chizek and Company LLC: The Board reviewed an application for a new firm registration, and noted that the existing firm was appropriately licensed. A new registration was not required; the additional location will be a branch office of the existing firm.

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Firm Renewals:

The Board reviewed an updated report on firms that were granted extensions for submission of peer review documents. Mr. Skinner made a motion to open an enforcement case on one of the firms. Mr. Nichols seconded the motion. The motion carried unanimously.

Investigative Unit's Report:

The Board received a report from the Investigative Unit on the following case:

Padgett Business Services of Athens: Mr. Maddocks made a motion to accept a signed Voluntary Cease and Desist Order and close the case. Mr. Skinner seconded the motion. The motion carried unanimously.

Legal Services:

The Board heard a report from Legal Services on the following cases:

ACCT080005: Mr. Maddocks made a motion to close the case – respondent is deceased. Mr. Skinner seconded the motion. The motion carried unanimously.

ACCT080023: Mr. Maddocks made a motion to **disapprove** an alternate proposal, and continue with initial disciplinary action; as well as forwarding the information to respondent's home state of licensure. Mr. Skinner seconded the motion. The motion carried unanimously.

Marilyn C. Lewis: Mr. Maddocks made a motion to accept a signed Public Consent Agreement for Licensure and close the case. Mr. Nichols seconded the motion. The motion carried unanimously.

Enforcement Committee:

The Board heard a report and recommendations from the Enforcement Committee on the following cases:

ACCT01123: Mr. Maddocks made a motion to refer for criminal prosecution. Mr. Skinner seconded the motion. The motion carried unanimously.

ACCT060034: Mr. Maddocks made a motion to close the case. Mr. Skinner seconded the motion. The motion carried unanimously.

ACCT060035: Mr. Maddocks made a motion to proceed with disciplinary action of a fine and public reprimand. Mr. Hill seconded the motion. The motion carried unanimously.

ACCT060042/ACCT70026: Mr. Maddocks made a motion for Voluntary Surrender of License. Mr. Hill seconded the motion. The motion carried unanimously.

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ACCT070006: Mr. Maddocks made a motion to close the case. Mr. Skinner seconded the motion. The motion carried unanimously.

ACCT070073: Mr. Maddocks made a motion to close the case. Mr. Skinner seconded the motion. The motion carried unanimously.

ACCT070077: The Board reviewed correspondence and was updated on the case.

ACCT070079: Mr. Maddocks made a motion to **approve** the application for licensure and close the case. Mr. Skinner seconded the motion. The motion carried unanimously.

ACCT070083: Mr. Skinner made a motion to **approve** the application for licensure and close the case. Mr. Maddocks seconded the motion. The motion carried unanimously.

ACCT070106: Mr. Skinner made a motion to close the case. Mr. Maddocks seconded the motion. The motion carried unanimously.

ACCT080008: Mr. Skinner made a motion to close the case. Mr. Maddocks seconded the motion. The motion carried unanimously.

ACCT080016: Mr. Skinner made a motion to close the case. Mr. Maddocks seconded the motion. The motion carried unanimously.

ACCT080029: Mr. Skinner made a motion to close the case. Mr. Maddocks seconded the motion. The motion carried unanimously.

The Board heard reports from the following staff members:

The Board Attorney provided a status report on cases referred for action, and noted that the file for Case #ACCT040009 had been requested from storage.

The Executive Director updated the Board on the following topics:

- Upcoming CPA Renewal
- Staff Transition
- Continuing Professional Education (CPE) Audit

The Board discussed a continuing professional education (CPE) audit for the upcoming renewal. Mr. Nichols made a motion to conduct an audit for the 2007 renewal period. Mr. Skinner seconded the motion. The motion carried unanimously.

Correspondence, Requests, Inquiries and Information Items:

Karen Reynolds: The Board reviewed correspondence regarding incidental practice. A license or temporary permit was not needed, and action was not required.

Joseph Smith: The Board reviewed correspondence regarding non-Georgia CPAs providing expert witness testimony in Georgia. The Board advised reference to Rule 20-2-.11.

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The Board reviewed other correspondence and information that did not require a vote or action.

AICPA:

Martha Renaud: The Board reviewed correspondence relating to the Practice Analysis Status Report.

Garry Freundlich: The Board reviewed correspondence relating to the AICPA Open Session.

The Board reviewed other correspondence and information that did not require a vote or action.

Committee Reports:

The Board was updated on the Georgia Society of CPAs (GSCPA)-Mobility Task Force. The Board discussed the issues related to mobility, the experience requirement and non-CPA ownership of firms. The Board deferred any additional action until the members have further time to consider and discuss these issues. The Board requested an AICPA representative be invited to attend a Board meeting to discuss the issue further.

Propose to post to adopt rules:

The Board discussed revisions to its rules and considered modifications to Rule 20-3-.01, 20-3-.06, and 20-3-.08. Mr. Maddocks make a motion to propose adoption of these rules and to post and hold a public hearing to receive comments regarding the proposed rules and to consider adoption of the rules following the public hearing. In its consideration of the proposed rules, the Board stated that the formulation and adoption of these rules do not impose additional regulatory cost on any licensee that cannot be reduced by a less expensive alternative that fully accomplishes the objectives of the statutes that are the basis for the proposed rules. Further, the Board stated that it is not legal or feasible to meet the objectives of these statutes to adopt or implement differing actions for business as listed in O.C.G.A. Section 50-13-4(a)(3)(A)(B)(C) and (D) and that the formulation and adoption of these rules will impact every licensee in the same manner and each licensee is independently licensed, owned, and operated and dominant in the field of Accountancy. Mr. Skinner seconded the motion. The motion carried unanimously.

Other Business:

There was no further business and the meeting was adjourned at 12:29 p.m.

Marie S. Urquhart
Recorded by Board Secretary

Gwyn H. Ridley
Reviewed by Executive Director

J. Sam Johnson
Chairman

These minutes were approved on November 14, 2007

These minutes were signed on November 14, 2007

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Attachment

STATE OF GEORGIA

COUNTY OF BIBB

**AFFIDAVIT SUPPORTING CLOSING
OF PUBLIC MEETING**

The Georgia Open Meetings Act, O.C.G.A. § 50-14-1 et seq., requires that all meetings of an entity covered by the statute must be open to the public unless there is some specific statutory exception which permits the closing of the meeting. If such a meeting is to be closed, the law requires that the presiding person execute a sworn affidavit stating that the subject matter of the meeting or the closed portion thereof was devoted to matters within the statutory exceptions and identifying those specific exceptions relied upon. O.C.G.A. § 50-14-4(b). A copy of this affidavit must be filed with the minutes of the meeting in question.

Comes now J. Sam Johnson, the presiding officer identified below and, before an official duly authorized to administer oaths, makes this affidavit in satisfaction of the statutory requirements outlined above.

1. I am the presiding officer of the GEORGIA STATE BOARD OF ACCOUNTANCY.
2. I am over the age of 18 and in all over aspects competent to make this sworn statement. I acknowledge that I am giving this statement under oath and penalty of perjury and that I have read the contents of this affidavit prior to signing it.
3. On September 26, 2007 this entity, which is subject to the Open Meetings Act, met. A majority of the quorum of the members present voted to close the meeting or a portion thereof for the following indicated reason(s). I hereby certify that during the closed portion of the meeting, only those subjects indicated below were discussed. I also certify that I have reviewed the exceptions provided under the Open Meetings Act that may permit the closing of a meeting and that, to the best of my knowledge, the reasons I have described in detail below meet the requirements for closing this public meeting.

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4. The legal authority for the closure of this meeting was:

OCGA 43-1-2 (k); 43-1-19(h)

5. The subject(s) discussed and the underlying facts supporting the closing of this meeting are:

RECEIPT OF AND DELIBERATIONS REGARDING APPLICATIONS
AND APPLICATION INFORMATION AND DELIBERATIONS
REGARDING INVESTIGATIONS AND ENFORCEMENT MATTERS;
RECEIPT OF THE RESULTS OF INVESTIGATIONS.

FURTHER THE AFFIANT SAYETH NOT.

J. Sam Johnson
PRESIDING OFFICER

SWORN AND SUBSCRIBED BEFORE ME

This 26th day of September , 2007

Marie S. Urquhart
Notary Public